

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA,	)	
	)	Case No.
Plaintiff,	)	
	)	
v.	)	
	)	
AMILE and PARVANE KORANGY,	)	
13607 Sheepshead Court	)	
Clarksville, MD 21029	)	
	)	
Defendants.	)	
_____	)	

**COMPLAINT**

The United States of America brings this action at the request and with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States to collect the federal income tax liabilities assessed against defendants Amile and Parvane Korangy, and to collect from Amile Korangy the civil penalties assessed against him in connection with the unpaid federal employment taxes of his business, Korangy Radiology Associates, P.A. In support of this action, the United States alleges as follows:

1. Jurisdiction is conferred upon this Court by 28 U.S.C. §§ 1340 and 1345, as well as 26 U.S.C. § 7402(a).
2. Venue is proper in this district under 28 U.S.C. § 1396.
3. Upon information and belief, defendants Amile and Parvane Korangy are residents of Howard County, Maryland, within this judicial district.

**Count I: Income Taxes Assessed against Amile and Parvane Korangy**

4. In accordance with the Defendants' joint federal income tax returns, a delegate of the Secretary of the Treasury timely and properly made assessments against Amile and Parvane Korangy for unpaid federal income taxes (Form 1040). In more detail, the assessments are as follows:

<b>TYPE OF TAX</b>	<b>TAX PERIOD</b>	<b>ASSESSMENT DATE</b>	<b>TAX AMOUNT ASSESSED</b>
Income (Form 1040)	2016	03/25/2019	\$2,459.00
Income (Form 1040)	2017	03/25/2019	\$2,460.00

5. On the dates of the assessments described in paragraph 4, above, a delegate of the Secretary of the Treasury gave notice of the tax assessments to, and made demand for payment upon, Defendants for the payment of those assessments.

6. Despite such notice and demand, Defendants have failed, neglected, or refused to pay in full the liabilities described in paragraph 4, above.

7. After the application of all abatements, payments, and credits, and the addition of accrued penalties, interest, and fees, Defendants are jointly indebted to the United States of America for the liabilities described in paragraph 4, above, in the total amount of \$6,735.46 as of September 30, 2019, along with statutory interest, penalties, and fees that will continue to accrue after that date.

**Count II: Civil Penalties Assessed against Amile Korangy**

8. The defendant Amile Korangy, a medical doctor who was the sole owner of Korangy Radiology Associates, P.A. ("Korangy Radiology") was responsible for the financial affairs of the business, including determining which creditors would be paid, and when. He was

also responsible for filing the federal employment tax returns of Korangy Radiology, and making its required federal employment tax deposits.

9. By virtue of his status, duty and authority as the owner of Korangy Radiology, Amile Korangy was also responsible for withholding, accounting for, and paying over the United States the federal income, social security and Medicare taxes that were withheld from the wages of the employees of the business, including during the taxable periods ending March 31, 2004 through June 30, 2007.

10. During the taxable periods ending March 31, 2004 through June 30, 2007, Amile Korangy willfully failed to ensure that the federal income, social security and Medicare taxes withheld from the wages of the employees of Korangy Radiology were paid over the United States.

11. Accordingly, a delegate of the Secretary timely and properly made assessments against Amile Korangy for \$1,519,367.87 in penalties under 26 U.S.C. § 6672. In more detail, the assessments are as follows:

<b>TYPE OF TAX</b>	<b>TAX PERIOD ENDING</b>	<b>ASSESSMENT DATE</b>	<b>AMOUNT ASSESSED</b>
§ 6672 civil penalty	03/31/2004	08/04/2009	\$42,887.42
§ 6672 civil penalty	06/30/2004	08/04/2009	\$50,896.78
§ 6672 civil penalty	09/30/2004	08/04/2009	\$131,004.49
§ 6672 civil penalty	12/31/2004	08/04/2009	\$154,872.44
§ 6672 civil penalty	03/31/2005	08/04/2009	\$148,503.52
§ 6672 civil penalty	06/30/2005	08/04/2009	\$42,520.45
§ 6672 civil penalty	09/30/2005	08/04/2009	\$93,272.79

<b>TYPE OF TAX</b>	<b>TAX PERIOD ENDING</b>	<b>ASSESSMENT DATE</b>	<b>PENALTY ASSESSED</b>
§ 6672 civil penalty	12/31/2005	08/04/2009	\$114,042.58
§ 6672 civil penalty	03/31/2006	08/04/2009	\$91,993.54
§ 6672 civil penalty	06/30/2006	08/04/2009	\$115,465.03
§ 6672 civil penalty	09/30/2006	08/04/2009	\$112,950.11
§ 6672 civil penalty	12/31/2006	08/04/2009	\$104,654.37
§ 6672 civil penalty	03/31/2007	08/04/2009	\$152,053.28
§ 6672 civil penalty	06/30/2007	08/04/2009	\$164,251.07

12. On or about the dates of the assessments described in paragraph 11, above, a delegate of the Secretary of the Treasury gave notice of the tax assessments to, and made a demand for payment upon, Amile Korangy for the payment of those assessments.

13. Despite such notice and demand, Amile Korangy has failed, neglected, or refused to pay in full the liabilities described in paragraph 11, above.

14. After the application of all abatements, payments, and credits, and the addition of accrued penalties, interest, and fees, Amile Korangy is indebted to the United States of America for the liabilities described in paragraph 8, above, in the total amount of \$2,151,696.38 as of September 30, 2019, along with statutory interest, penalties, and fees that will continue to accrue after that date.

WHEREFORE plaintiff United States of America hereby prays that this Court:

A. Adjudge Defendants to be jointly and severally indebted to the United States for the unpaid federal income tax liabilities for the years 2016 and 2017 in the sum of \$6,735.46 as

of September 30, 2019, plus interest, penalties, and costs accruing according to law after that date;

B. Adjudge Amile Korangy to be indebted to the United States for civil penalties under 26 U.S.C. § 6672 for the taxable periods ending March 31, 2004 through June 30, 2007 in the sum of \$2,151,696.38 as of September 30, 2019, plus interest, penalties, and costs accruing according to law after that date;

B. Grant to plaintiff its costs of prosecuting this action; and

C. Grant such other and further relief as may be deemed just and proper under the circumstances.

Dated: September 11, 2019

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

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